## **Listing of Claims:**

This listing of claims will replace all prior versions, and listings, of claims in the application.

Claim 1 (Currently Amended). An etched interconnect for fuel cell elements comprising solid oxide electrolyte, an anode, and a cathode, wherein said interconnect comprises:

a single conductive base sheet having first and second faces on opposite sides of said base sheet;

anode gas flow passages disposed on said first face of said base sheet;
cathode gas flow passages disposed on said second face of said base sheet;
wherein said anode gas flow passages and said cathode gas flow passages
each have a unique geometry of varying cross-section and width across the interconnect
sufficient to effect local variations in flow direction, velocity, and turbulence created by
chemical machining and selected to optimize fuel and oxidant gas flow according to
system requirements.

Claim 2 (Original): The interconnect of claim 1, wherein said anode gas flow passage geometry comprises a large quantity of small diameter, closely spaced contact points.

Claim 3 (Original). The interconnect of claim 2, wherein said contact points are present on said anode face at a density of about 10 to about 25 contact points per square centimeter.

Claim 4 (Original): The interconnect of claim 2, wherein said contact points are generally round and have a diameter of about 0.5 to about 1 millimeter.

Claim 5 (Previously Amended). The interconnect of claim 1, wherein said cathode gas flow passages comprise deep flow passages to promote oxidant mixing and a large surface area for optimum heat transfer to the cathode gas flow.

Claim 6 (Original). The interconnect of claim 5, wherein said cathode gas flow passages have a depth of about 1.0 mm.

Claim 7 (Previously Amended). The interconnect of claim 5, wherein said second face of said base sheet has a projected area and said cathode gas flow passages have a surface area of about 2 to about 4 times the projected area of said second face of said base sheet.

Claim 8 (Original). The interconnect of claim 1, further comprising:

a conductive coating disposed on one or more faces of said conductive base sheet, said conductive coating selected to enhance electrical conductivity between said interconnect and mating fuel cell surfaces.

Claim 9 (Original). The interconnect of claim 1, further comprising:

a yielding layer disposed on one or more faces of said conductive base sheet, said yielding layer selected to enhance conformity of said interconnect to mating fuel cell surfaces.

Claim 10 (Original). The interconnect of claim 1, further comprising:

through passages arranged along outer perimeters of said interconnects to form integral inlet and outlet manifolds when stacked.

Claims 11-22 (Previously Cancelled).

Claim 23 (Currently Amended). A fuel cell stack assembly comprising a plurality of fuel cell elements comprising solid oxide electrolyte, an anode, and a cathode, stacked anode to cathode and interleaved with etched interconnects, said interconnects comprising:

a single conductive base sheet having opposing first and second faces; said first face having anode gas flow passages disposed thereon; and said second face having cathode gas flow passages disposed thereon; wherein said anode gas flow passages and said cathode gas flow passages each have a unique geometry of varying cross-section and width across the interconnect sufficient to effect local variations in flow direction, velocity, and turbulence created by chemical machining and selected to optimize fuel and oxidant gas flow according to system requirements.

Claim 24 (Original). The fuel cell assembly of claim 23, wherein said anode gas flow passages comprise a large quantity of small-diameter, closely spaced contact points; and said cathode gas flow passages comprise deep flow passages to promote oxidant mixing and a large surface area for optimum heat transfer to the cathode gas stream.

Claim 25 (Original). The fuel cell assembly of claim 23, further comprising:

gas supply manifolds comprising external stamped sheet metal manifolds secured to outer surfaces of said fuel cell stack assembly:

Claim 26 (Original). The fuel cell assembly of claim 23, further comprising:
integral gas supply manifolds comprising through passages arranged along
outer perimeter portions of said interconnects so that said interconnect gas supply
through passages align with matching through holes in said fuel cells.

Claim 27 (Original). The fuel cell assembly of claim 23, wherein said interconnects are fused to said fuel cells.

Claim 28 (Original). The fuel cell assembly of claim 23, further comprising:

a conductive coating disposed on one or more faces of said

conductive base sheet, said-conductive coating selected to enhance electrical conductivity

between said interconnect and mating fuel cell surfaces.

Claim 29 (Original). The fuel cell assembly of claim 23, further comprising:

a yielding layer disposed on one or more faces of said conductive base sheet, said yielding layer selected to enhance conformity of said interconnect to surface irregularities in mating fuel cell surfaces.